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7 Attorneys for Complainant

8 **BEFORE THE**
CALIFORNIA BOARD OF ACCOUNTANCY
9 **DEPARTMENT OF CONSUMER AFFAIRS**
10 **STATE OF CALIFORNIA**

11 In the Matter of the Accusation Against:

Case No. AC 2009 12

12 WILLIAM F. YING
888 S. Figueroa Street, Suite 1990
13 Los Angeles, CA 90017-5468

A C C U S A T I O N

14 Certified Public Accountant Certificate
No. 29678

15 Respondent.
16

17 Complainant alleges:

18 **PARTIES**

- 19 1. Patti Bowers (Complainant) brings this Accusation solely in her official
20 capacity as the Executive Officer of the California Board of Accountancy, Department of
21 Consumer Affairs.
- 22 2. On or about April 25, 1980, the California Board of Accountancy (Board)
23 issued Certified Public Accountant Certificate No. 29678 to William F. Ying (Respondent). The
24 Certified Public Accountant Certificate was in full force and effect at all times relevant to the
25 charges brought herein and will expire on June 30, 2010, unless renewed.

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1 **COST RECOVERY**

2 6. Section 5107, subdivision (a) states:

3 "The executive officer of the board may request the administrative law judge, as
4 part of the proposed decision in a disciplinary proceeding, to direct any holder of a permit or
5 certificate found to have committed a violation or violations of this chapter to pay to the board all
6 reasonable costs of investigation and prosecution of the case, including, but not limited to,
7 attorneys' fees. The board shall not recover costs incurred at the administrative hearing."

8 **FIRST CAUSE FOR DISCIPLINE**

9 **(Suspension or Revocation Before Any Governmental Agency)**

10 7. Respondent is subject to disciplinary action under section 5100,
11 subdivision (h), in that on or about October 9, 2007, Respondent violated the Accountancy Act
12 when his right to practice as a certified public accountant before the Internal Revenue Service
13 (IRS) was suspended for an indefinite period.

14 **SECOND CAUSE FOR DISCIPLINE**

15 **(Failure to Report to the Board in Writing of Suspension)**

16 8. Respondent is subject to disciplinary action under section 5100,
17 subdivision (g), in that Respondent willfully violated section 5063, subdivision (a)(3) after he
18 failed to notify the Board in writing within 30 days (by November 9, 2007) that his right to
19 practice as a certified public accountant before the Internal Revenue Service (IRS) had been
20 suspended on October 9, 2007 for an indefinite period.

21 **PRAYER**

22 WHEREFORE, Complainant requests that a hearing be held on the matters herein
23 alleged, and that following the hearing, the California Board of Accountancy issue a decision:

24 1. Revoking or suspending or otherwise imposing discipline upon Certified
25 Public Accountant Certificate No. 29678, issued to Respondent;

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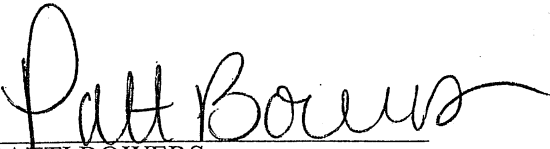
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1 2. Ordering Respondent to pay the Board the reasonable costs of the
2 investigation and enforcement of this case, pursuant to section 5107; and

3 3. Taking such other and further action as deemed necessary and proper.

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5 DATED: July 30, 2009

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8 PATTI BOWERS
9 Executive Officer
10 California Board of Accountancy
11 Department of Consumer Affairs
12 State of California
13 Complainant
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